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1 2 3 4 5 IN THE UNITED STATES DISTRICT COURT FOR THE 6 7 EASTERN DISTRICT OF CALIFORNIA 8 UNITED STATES OF AMERICA, No. CV-F-05-302 REC/DLB 10 ORDER DEEMING RESPONDENT'S "NOTICE OF APPEAL OF 11 MAGISTRATES FINDIGS [sic] Petitioner, AND RECMMENDATIONS [sic] " TO 12 BE OBJECTIONS TO FINDINGS VS. AND RECOMMENDATION; 13 ENFORCING IRS SUMMONS AND JOHN INNIS, JR., DIRECTING RESPONDENT TO APPEAR ON FRIDAY, JUNE 17, 14 2005 AT 10:00 A.M. IN 15 Respondent. COURTROOM 5 16 17 18 19 On May 10, 2005, the United States Magistrate Judge issued a 20 recommendation that the IRS summons issued against respondent be 21 enforced and that respondent be ordered to appear at a hearing 22 for the purpose of comply with the summons, during which hearing the validity of any claim of the privilege against self-23

incrimination to questions posed to respondent or to documents subject to the summons also may be determined.

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On May 19, 2005, respondent filed a "Notice of Appeal of

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Magistrates Findigs [sic] and Recmmendations [sic] Re: Tax Summons Enforcement, and Order Re: Privilege Logs." The court deems this "Notice of Appeal" to be respondent's objections to recommendation pursuant to Rule 72-303(b), Local Rules of Practice.

The court has reviewed the record herein and concurs with the recommendation.

ACCORDINGLY:

- 1. The IRS summons issued to respondent John Innis, Jr. is enforced.
- 2. Respondent shall appear before Revenue Agent Fred
 Chynoweth, his designated representatives and/or counsel in
 Courtroom 5, 1130 "O" Street, Fresno, California, on Friday, June
 17, 2005 at 10:00 a.m., there to be sworn, to give testimony, and
 to produce for examining and copying the books, checks, records,
 papers and other data demanded by the summons. The examination
 shall continue in the same place on July 11, 2005, at a time to
 be set in writing by Revenue Agent Chynoweth or his designee. At
 the hearing before Magistrate Judge Beck, any issues regarding
 the Fifth Amendment privilege against self-incrimination will be
 ruled on by Magistrate Judge Beck and the hearing will proceed.
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¹Although respondent's "Notice of Appeal" refers to an "Order Re: Privilege Log", no such Order has been signed by the Magistrate Judge and filed in this action.

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1 IT IS SO ORDERED.

2 Dated: May 23, 2005
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3 /s/ Robert E. Coyle
UNITED STATES DISTRICT JUDGE